

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Valier Village		
Unit Code:	028/060/32	County:	Franklin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$848,882		
Equalized Assessed Valuation:	\$3,586,501		
Population:	669		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$127,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$388,561	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$581	\$1,148	\$618
Revenues During FY 20:	\$247,232	\$323,415	\$142,083
Expenditures During FY 20:	\$167,330	\$292,504	\$125,294
Per Capita Revenues:	\$370	\$822	\$377
Per Capita Expenditures:	\$250	\$729	\$331
Revenues over/under Expenditures:	\$79,902	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	279.96%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$468,463	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$700	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,093	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$450,845	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$372,462	\$424,313	\$27,154
Per Capita Debt:	\$557	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,361,413	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,035	\$2,568	\$1,178
Revenues During FY 20:	\$282,726	\$284,688	\$100,820
Expenditures During FY 20:	\$309,338	\$271,551	\$109,230
Per Capita Revenues:	\$423	\$749	\$268
Per Capita Expenses:	\$462	\$761	\$298
Operating Income (loss):	(\$26,612)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	431.50%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,334,801	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,995	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Valmeyer Village		
Unit Code:	067/030/32	County:	Monroe
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,916,971		
Equalized Assessed Valuation:	\$21,117,766		
Population:	1,247		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$357,293		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$951,638	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$763	\$755	\$535
Revenues During FY 20:	\$884,212	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$828,190	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$709	\$932	\$750
Per Capita Expenditures:	\$664	\$882	\$717
Revenues over/under Expenditures:	\$56,022	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	110.52%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$915,320	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$734	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,527	\$6,788	\$0
Total Unreserved Funds:	\$874,793	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$0	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$465,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$373	\$1,854	\$836
General Obligation Debt over EAV:	2.20%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,852,814	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,486	\$1,794	\$1,388
Revenues During FY 20:	\$417,978	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$482,545	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$335	\$549	\$411
Per Capita Expenses:	\$387	\$506	\$380
Operating Income (loss):	(\$64,567)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	394.59%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,904,076	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,527	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vandalia City		
Unit Code:	026/040/30	County:	Fayette
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,538,507		
Equalized Assessed Valuation:	\$57,610,417		
Population:	7,200		
Employees:			
Full Time:	45		
Part Time:	16		
Salaries Paid:	\$2,548,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,615,466	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,197	\$755	\$535
Revenues During FY 20:	\$6,115,601	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,140,895	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$849	\$932	\$750
Per Capita Expenditures:	\$714	\$882	\$717
Revenues over/under Expenditures:	\$974,706	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	186.55%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,590,172	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,332	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,688,021	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$816,029)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,127,443	\$14,887,139	\$3,078,846
Per Capita Debt:	\$295	\$1,854	\$836
General Obligation Debt over EAV:	2.51%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$10,296,982	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,430	\$1,794	\$1,388
Revenues During FY 20:	\$2,366,135	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,835,527	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$329	\$549	\$411
Per Capita Expenses:	\$394	\$506	\$380
Operating Income (loss):	(\$469,392)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	354.53%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,052,848	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,396	\$1,837	\$1,416

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Varna Village		
Unit Code:	059/035/32	County:	Marshall
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$349,000		
Equalized Assessed Valuation:	\$4,222,773		
Population:	350		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$45,621		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$356,201	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,018	\$1,148	\$618
Revenues During FY 20:	\$193,125	\$323,415	\$142,083
Expenditures During FY 20:	\$160,196	\$292,504	\$125,294
Per Capita Revenues:	\$552	\$822	\$377
Per Capita Expenditures:	\$458	\$729	\$331
Revenues over/under Expenditures:	\$32,929	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	242.91%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$389,130	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,112	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,445	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$331,685	\$20,341	\$111,977

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$238,158	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$680	\$2,568	\$1,178
Revenues During FY 20:	\$95,142	\$284,688	\$100,820
Expenditures During FY 20:	\$88,848	\$271,551	\$109,230
Per Capita Revenues:	\$272	\$749	\$268
Per Capita Expenses:	\$254	\$761	\$298
Operating Income (loss):	\$6,294	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	275.14%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$244,452	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$698	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Venedy Village		
Unit Code:	095/060/32	County:	Washington
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,256		
Equalized Assessed Valuation:	\$1,297,474		
Population:	167		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$46,951	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$281	\$1,148	\$618
Revenues During FY 20:	\$46,222	\$323,415	\$142,083
Expenditures During FY 20:	\$37,492	\$292,504	\$125,294
Per Capita Revenues:	\$277	\$822	\$377
Per Capita Expenditures:	\$225	\$729	\$331
Revenues over/under Expenditures:	\$8,730	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	148.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$55,681	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$333	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$55,681	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Venice City		
Unit Code:	057/120/30	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,896,380		
Equalized Assessed Valuation:	\$11,150,115		
Population:	1,858		
Employees:			
Full Time:	25		
Part Time:	44		
Salaries Paid:	\$1,036,307		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,049,062	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,103	\$755	\$535
Revenues During FY 20:	\$2,859,036	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,301,187	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,539	\$932	\$750
Per Capita Expenditures:	\$1,239	\$882	\$717
Revenues over/under Expenditures:	\$557,849	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	113.29%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,606,911	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,403	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,554,825	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,015,733)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$67,819	\$14,887,139	\$3,078,846
Per Capita Debt:	\$37	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$0	\$1,794	\$1,388
Revenues During FY 20:	\$0	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$0	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$0	\$506	\$380
Operating Income (loss):	\$0	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	0.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$0	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$0	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vergennes Village		
Unit Code:	039/060/32	County:	Jackson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$103,930		
Equalized Assessed Valuation:	\$1,657,891		
Population:	290		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$39,386		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$72,365	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$250	\$1,148	\$618
Revenues During FY 20:	\$92,574	\$323,415	\$142,083
Expenditures During FY 20:	\$91,726	\$292,504	\$125,294
Per Capita Revenues:	\$319	\$822	\$377
Per Capita Expenditures:	\$316	\$729	\$331
Revenues over/under Expenditures:	\$848	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	79.82%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$73,213	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$252	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,373	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$52,917	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$68,413	\$424,313	\$27,154
Per Capita Debt:	\$236	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,475,061	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,086	\$2,568	\$1,178
Revenues During FY 20:	\$233,826	\$284,688	\$100,820
Expenditures During FY 20:	\$163,401	\$271,551	\$109,230
Per Capita Revenues:	\$806	\$749	\$268
Per Capita Expenses:	\$563	\$761	\$298
Operating Income (loss):	\$70,425	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	945.82%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,545,486	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$5,329	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vermilion Village		
Unit Code:	023/045/32	County:	Edgar
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$120,700		
Equalized Assessed Valuation:	\$1,199,640		
Population:	219		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$17,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$214,899	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$981	\$1,148	\$618
Revenues During FY 20:	\$52,006	\$323,415	\$142,083
Expenditures During FY 20:	\$35,385	\$292,504	\$125,294
Per Capita Revenues:	\$237	\$822	\$377
Per Capita Expenditures:	\$162	\$729	\$331
Revenues over/under Expenditures:	\$16,621	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	654.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$231,520	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,057	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,594	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$206,926	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$41,180	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$188	\$2,568	\$1,178
Revenues During FY 20:	\$47,745	\$284,688	\$100,820
Expenditures During FY 20:	\$65,302	\$271,551	\$109,230
Per Capita Revenues:	\$218	\$749	\$268
Per Capita Expenses:	\$298	\$761	\$298
Operating Income (loss):	(\$17,557)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	36.18%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$23,623	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$108	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vermont Village
Unit Code:	029/105/32
County:	Fulton
Fiscal Year End:	3/31/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$684,150
Equalized Assessed Valuation:	\$3,693,165
Population:	777
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	\$88,464

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$347,436	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$447	\$1,148	\$618
Revenues During FY 20:	\$302,003	\$323,415	\$142,083
Expenditures During FY 20:	\$303,241	\$292,504	\$125,294
Per Capita Revenues:	\$389	\$822	\$377
Per Capita Expenditures:	\$390	\$729	\$331
Revenues over/under Expenditures:	(\$1,238)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	97.50%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$295,660	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$381	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,020	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$160,487	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$405,763	\$424,313	\$27,154
Per Capita Debt:	\$522	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,763,702	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,270	\$2,568	\$1,178
Revenues During FY 20:	\$273,064	\$284,688	\$100,820
Expenditures During FY 20:	\$320,432	\$271,551	\$109,230
Per Capita Revenues:	\$351	\$749	\$268
Per Capita Expenses:	\$412	\$761	\$298
Operating Income (loss):	(\$47,368)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	551.40%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,766,872	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,274	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vernon Village		
Unit Code:	058/065/32	County:	Marion
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,920		
Equalized Assessed Valuation:	\$1,680,545		
Population:	129		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$19,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$64,795	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$502	\$1,148	\$618
Revenues During FY 20:	\$33,704	\$323,415	\$142,083
Expenditures During FY 20:	\$31,461	\$292,504	\$125,294
Per Capita Revenues:	\$261	\$822	\$377
Per Capita Expenditures:	\$244	\$729	\$331
Revenues over/under Expenditures:	\$2,243	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	213.08%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$67,038	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$520	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,425	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$65,613	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$263,647	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,044	\$2,568	\$1,178
Revenues During FY 20:	\$50,634	\$284,688	\$100,820
Expenditures During FY 20:	\$75,955	\$271,551	\$109,230
Per Capita Revenues:	\$393	\$749	\$268
Per Capita Expenses:	\$589	\$761	\$298
Operating Income (loss):	(\$25,321)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	313.77%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$238,326	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,847	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Vernon Hills Village		
Unit Code:	049/190/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,775,701		
Equalized Assessed Valuation:	\$1,294,700,229		
Population:	26,259		
Employees:			
Full Time:	100		
Part Time:	14		
Salaries Paid:	\$11,056,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$34,725,023	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$1,322	\$596	\$540
Revenues During FY 20:	\$35,233,453	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$35,669,462	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,342	\$1,193	\$1,190
Per Capita Expenditures:	\$1,358	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$436,009)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	96.13%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$34,289,014	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$1,306	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,648,264	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$24,346,352)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$75,131,931	\$143,864,744	\$80,183,022
Per Capita Debt:	\$2,861	\$2,700	\$1,962
General Obligation Debt over EAV:	2.76%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$160,802)	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	(\$6)	\$1,532	\$1,269
Revenues During FY 20:	\$250,855	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$468,730	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$10	\$492	\$359
Per Capita Expenses:	\$18	\$433	\$334
Operating Income (loss):	(\$217,875)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	(80.79%)	426.22%	397.41%
Ending Retained Earnings for FY 20:	(\$378,677)	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	(\$14)	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Verona Village		
Unit Code:	032/075/32	County:	Grundy
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$225,972		
Equalized Assessed Valuation:	\$2,768,047		
Population:	215		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$2,768,047		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$84,317	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$392	\$1,148	\$618
Revenues During FY 20:	\$74,037	\$323,415	\$142,083
Expenditures During FY 20:	\$74,339	\$292,504	\$125,294
Per Capita Revenues:	\$344	\$822	\$377
Per Capita Expenditures:	\$346	\$729	\$331
Revenues over/under Expenditures:	(\$302)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	113.02%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$84,015	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$391	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,173	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$38,842	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$121,656	\$424,313	\$27,154
Per Capita Debt:	\$566	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$34,416	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$160	\$2,568	\$1,178
Revenues During FY 20:	\$44,642	\$284,688	\$100,820
Expenditures During FY 20:	\$105,496	\$271,551	\$109,230
Per Capita Revenues:	\$208	\$749	\$268
Per Capita Expenses:	\$491	\$761	\$298
Operating Income (loss):	(\$60,854)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	(25.06%)	445.15%	348.63%
Ending Retained Earnings for FY 20:	(\$26,438)	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	(\$123)	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Versailles Village		
Unit Code:	005/025/32	County:	Brown
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$676,000		
Equalized Assessed Valuation:	\$3,014,690		
Population:	457		
Employees:			
Full Time:	1		
Part Time:	26		
Salaries Paid:	\$68,976		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$422,842	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$925	\$1,148	\$618
Revenues During FY 20:	\$220,786	\$323,415	\$142,083
Expenditures During FY 20:	\$242,220	\$292,504	\$125,294
Per Capita Revenues:	\$483	\$822	\$377
Per Capita Expenditures:	\$530	\$729	\$331
Revenues over/under Expenditures:	(\$21,434)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	165.72%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$401,408	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$878	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,682	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$133,726	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$19,127	\$424,313	\$27,154
Per Capita Debt:	\$42	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$663,333	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,451	\$2,568	\$1,178
Revenues During FY 20:	\$95,712	\$284,688	\$100,820
Expenditures During FY 20:	\$70,180	\$271,551	\$109,230
Per Capita Revenues:	\$209	\$749	\$268
Per Capita Expenses:	\$154	\$761	\$298
Operating Income (loss):	\$25,532	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	981.57%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$688,865	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,507	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Victoria Village
Unit Code:	048/060/32
County:	Knox
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$315,558
Equalized Assessed Valuation:	\$1,638,509
Population:	290
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	\$43,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$294,910	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,017	\$1,148	\$618
Revenues During FY 20:	\$92,209	\$323,415	\$142,083
Expenditures During FY 20:	\$85,749	\$292,504	\$125,294
Per Capita Revenues:	\$318	\$822	\$377
Per Capita Expenditures:	\$296	\$729	\$331
Revenues over/under Expenditures:	\$6,460	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	373.07%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$319,907	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,103	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,308	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$161,599	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,473,752	\$424,313	\$27,154
Per Capita Debt:	\$5,082	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$390,872	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,348	\$2,568	\$1,178
Revenues During FY 20:	\$89,791	\$284,688	\$100,820
Expenditures During FY 20:	\$92,309	\$271,551	\$109,230
Per Capita Revenues:	\$310	\$749	\$268
Per Capita Expenses:	\$318	\$761	\$298
Operating Income (loss):	(\$2,518)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	400.63%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$369,817	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,275	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vienna City		
Unit Code:	044/040/30	County:	Johnson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,328,401		
Equalized Assessed Valuation:	\$10,203,174		
Population:	1,434		
Employees:			
Full Time:		15	
Part Time:		19	
Salaries Paid:		\$765,603	

Blended Component Units

Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,830,796	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,974	\$755	\$535
Revenues During FY 20:	\$1,386,014	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,144,271	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$967	\$932	\$750
Per Capita Expenditures:	\$798	\$882	\$717
Revenues over/under Expenditures:	\$241,743	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	268.51%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,072,538	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$2,143	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$748,762	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,432,938	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,459,750	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,018	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,145,290	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,891	\$1,794	\$1,388
Revenues During FY 20:	\$1,124,667	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,286,352	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$784	\$549	\$411
Per Capita Expenses:	\$897	\$506	\$380
Operating Income (loss):	(\$161,685)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	319.40%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,108,605	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,865	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Grove City		
Unit Code:	021/045/30	County:	Douglas
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,980,940		
Equalized Assessed Valuation:	\$19,951,702		
Population:	2,356		
Employees:			
Full Time:		18	
Part Time:		63	
Salaries Paid:		\$872,297	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$860,354	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$365	\$755	\$535
Revenues During FY 20:	\$1,907,830	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,699,945	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$810	\$932	\$750
Per Capita Expenditures:	\$722	\$882	\$717
Revenues over/under Expenditures:	\$207,885	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	62.84%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,068,239	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$453	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$229,818	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$701,810	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,466,124	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,896	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,430,660	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,881	\$1,794	\$1,388
Revenues During FY 20:	\$1,113,363	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,093,478	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$473	\$549	\$411
Per Capita Expenses:	\$464	\$506	\$380
Operating Income (loss):	\$19,885	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	407.01%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,450,545	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,889	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Park Village
Unit Code:	022/100/32
County:	Dupage
Fiscal Year End:	12/31/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$69,375,719
Equalized Assessed Valuation:	\$702,215,171
Population:	21,904
Employees:	
Full Time:	149
Part Time:	111
Salaries Paid:	\$12,588,553

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,264,537	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$514	\$755	\$535
Revenues During FY 20:	\$27,404,815	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$26,278,465	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,251	\$932	\$750
Per Capita Expenditures:	\$1,200	\$882	\$717
Revenues over/under Expenditures:	\$1,126,350	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	50.42%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$13,250,117	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$605	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,651,555	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$34,832,256)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$105,434,808	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,813	\$1,854	\$836
General Obligation Debt over EAV:	3.93%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$32,343,511	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,477	\$1,794	\$1,388
Revenues During FY 20:	\$7,704,810	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,759,668	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$352	\$549	\$411
Per Capita Expenses:	\$354	\$506	\$380
Operating Income (loss):	(\$54,858)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	423.26%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$32,843,545	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,499	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Viola Village		
Unit Code:	066/050/32	County:	Mercer
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,373,908		
Equalized Assessed Valuation:	\$11,730,136		
Population:	955		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$157,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$521,112	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$546	\$1,148	\$618
Revenues During FY 20:	\$497,056	\$323,415	\$142,083
Expenditures During FY 20:	\$248,297	\$292,504	\$125,294
Per Capita Revenues:	\$520	\$822	\$377
Per Capita Expenditures:	\$260	\$729	\$331
Revenues over/under Expenditures:	\$248,759	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	288.08%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$715,286	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$749	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,561	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$584,725	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,038,997	\$424,313	\$27,154
Per Capita Debt:	\$1,088	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,526,236	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,645	\$2,568	\$1,178
Revenues During FY 20:	\$279,020	\$284,688	\$100,820
Expenditures During FY 20:	\$341,077	\$271,551	\$109,230
Per Capita Revenues:	\$292	\$749	\$268
Per Capita Expenses:	\$357	\$761	\$298
Operating Income (loss):	(\$62,057)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	738.47%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,518,764	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,637	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virden City		
Unit Code:	056/120/30	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,051,353		
Equalized Assessed Valuation:	\$32,909,886		
Population:	3,425		
Employees:			
Full Time:	27		
Part Time:	49		
Salaries Paid:	\$1,000,513		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,410,332	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$412	\$755	\$535
Revenues During FY 20:	\$1,756,030	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,620,854	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$513	\$932	\$750
Per Capita Expenditures:	\$473	\$882	\$717
Revenues over/under Expenditures:	\$135,176	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	97.84%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,585,840	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$463	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,910	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,355,691	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$805,998	\$14,887,139	\$3,078,846
Per Capita Debt:	\$235	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$956,954	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$279	\$1,794	\$1,388
Revenues During FY 20:	\$779,225	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$792,231	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$228	\$549	\$411
Per Capita Expenses:	\$231	\$506	\$380
Operating Income (loss):	(\$13,006)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	119.15%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$943,948	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$276	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Virgil Village		
Unit Code:	045/100/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$302,450		
Equalized Assessed Valuation:	\$8,238,102		
Population:	329		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$470,221	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,429	\$1,148	\$618
Revenues During FY 20:	\$120,815	\$323,415	\$142,083
Expenditures During FY 20:	\$76,252	\$292,504	\$125,294
Per Capita Revenues:	\$367	\$822	\$377
Per Capita Expenditures:	\$232	\$729	\$331
Revenues over/under Expenditures:	\$44,563	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	675.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$514,784	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,565	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virginia City
Unit Code:	009/030/30
County:	Cass
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,953,145
Equalized Assessed Valuation:	\$12,513,895
Population:	1,323
Employees:	
Full Time:	8
Part Time:	54
Salaries Paid:	\$437,741

Blended Component Units
Number Submitted = 3 Cemetery Jennie Marr Dunaway Memorial Park Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,509,197	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,141	\$755	\$535
Revenues During FY 20:	\$1,119,488	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,063,521	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$846	\$932	\$750
Per Capita Expenditures:	\$804	\$882	\$717
Revenues over/under Expenditures:	\$55,967	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	161.03%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,712,553	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,294	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$937,691	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$774,862	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$7,475,581	\$14,887,139	\$3,078,846
Per Capita Debt:	\$5,650	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,339,614	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$5,548	\$1,794	\$1,388
Revenues During FY 20:	\$1,103,297	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,550,149	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$834	\$549	\$411
Per Capita Expenses:	\$1,172	\$506	\$380
Operating Income (loss):	(\$446,852)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	442.68%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,862,169	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,187	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Volo Village		
Unit Code:	049/192/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,479,931		
Equalized Assessed Valuation:	\$159,388,382		
Population:	5,399		
Employees:			
Full Time:	9		
Part Time:	2		
Salaries Paid:	\$726,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,274,860	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,162	\$755	\$535
Revenues During FY 20:	\$3,792,567	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,512,844	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$702	\$932	\$750
Per Capita Expenditures:	\$465	\$882	\$717
Revenues over/under Expenditures:	\$1,279,723	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	251.36%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,316,328	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,170	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,123,674	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$8,054,198	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,029,277	\$14,887,139	\$3,078,846
Per Capita Debt:	\$561	\$1,854	\$836
General Obligation Debt over EAV:	0.61%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$11,350,582	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,102	\$1,794	\$1,388
Revenues During FY 20:	\$1,762,748	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,425,896	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$326	\$549	\$411
Per Capita Expenses:	\$449	\$506	\$380
Operating Income (loss):	(\$663,148)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	440.26%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,680,162	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,978	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wadsworth Village		
Unit Code:	049/195/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,720,983		
Equalized Assessed Valuation:	\$138,502,315		
Population:	3,815		
Employees:			
Full Time:		5	
Part Time:		10	
Salaries Paid:	\$330,736		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,976,038	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,042	\$755	\$535
Revenues During FY 20:	\$2,309,252	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,224,643	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$605	\$932	\$750
Per Capita Expenditures:	\$583	\$882	\$717
Revenues over/under Expenditures:	\$84,609	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	182.53%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,060,647	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,064	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,805	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,788,118	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$0	\$1,794	\$1,388
Revenues During FY 20:	\$0	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$0	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$0	\$506	\$380
Operating Income (loss):	\$0	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	0.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$0	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$0	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waggoner Village		
Unit Code:	068/085/32	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,300		
Equalized Assessed Valuation:	\$960,794		
Population:	248		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$34,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$131,451	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$530	\$1,148	\$618
Revenues During FY 20:	\$76,983	\$323,415	\$142,083
Expenditures During FY 20:	\$63,549	\$292,504	\$125,294
Per Capita Revenues:	\$310	\$822	\$377
Per Capita Expenditures:	\$256	\$729	\$331
Revenues over/under Expenditures:	\$13,434	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	224.13%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$142,434	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$574	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,271	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$131,163	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$362,961	\$424,313	\$27,154
Per Capita Debt:	\$1,464	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$502,416	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,026	\$2,568	\$1,178
Revenues During FY 20:	\$63,927	\$284,688	\$100,820
Expenditures During FY 20:	\$72,465	\$271,551	\$109,230
Per Capita Revenues:	\$258	\$749	\$268
Per Capita Expenses:	\$292	\$761	\$298
Operating Income (loss):	(\$8,538)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	684.92%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$496,329	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,001	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Walnut Village		
Unit Code:	006/115/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,133,709		
Equalized Assessed Valuation:	\$13,369,946		
Population:	1,416		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$292,117		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$750,007	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$530	\$755	\$535
Revenues During FY 20:	\$807,596	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$597,468	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$570	\$932	\$750
Per Capita Expenditures:	\$422	\$882	\$717
Revenues over/under Expenditures:	\$210,128	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	156.52%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$935,135	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$660	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$222,780	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$640,336	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,274,889	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,607	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,099,922	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$777	\$1,794	\$1,388
Revenues During FY 20:	\$513,212	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$535,928	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$362	\$549	\$411
Per Capita Expenses:	\$378	\$506	\$380
Operating Income (loss):	(\$22,716)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	205.66%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,102,206	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$778	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walnut Hill Village		
Unit Code:	058/070/32	County:	Marion
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$379,000		
Equalized Assessed Valuation:	\$696,679		
Population:	108		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$13,817		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$25,774	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$239	\$1,148	\$618
Revenues During FY 20:	\$48,224	\$323,415	\$142,083
Expenditures During FY 20:	\$34,018	\$292,504	\$125,294
Per Capita Revenues:	\$447	\$822	\$377
Per Capita Expenditures:	\$315	\$729	\$331
Revenues over/under Expenditures:	\$14,206	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	117.53%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$39,980	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$370	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,858	\$8,339	\$0
Total Unreserved Funds:	\$78,388	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$400,023	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,704	\$2,568	\$1,178
Revenues During FY 20:	\$212,270	\$284,688	\$100,820
Expenditures During FY 20:	\$194,496	\$271,551	\$109,230
Per Capita Revenues:	\$1,965	\$749	\$268
Per Capita Expenses:	\$1,801	\$761	\$298
Operating Income (loss):	\$17,774	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	214.81%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$417,797	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,868	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walshville Village		
Unit Code:	068/090/32	County:	Montgomery
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,300		
Equalized Assessed Valuation:	\$428,757		
Population:	64		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$63,139	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$987	\$1,148	\$618
Revenues During FY 20:	\$34,034	\$323,415	\$142,083
Expenditures During FY 20:	\$25,767	\$292,504	\$125,294
Per Capita Revenues:	\$532	\$822	\$377
Per Capita Expenditures:	\$403	\$729	\$331
Revenues over/under Expenditures:	\$8,267	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	277.12%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$71,406	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,116	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,835	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$55,571	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waltonville Village
Unit Code:	041/045/32
County:	Jefferson
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$704,824
Equalized Assessed Valuation:	\$3,332,454
Population:	434
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	\$75,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$175,188	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$404	\$1,148	\$618
Revenues During FY 20:	\$159,371	\$323,415	\$142,083
Expenditures During FY 20:	\$181,146	\$292,504	\$125,294
Per Capita Revenues:	\$367	\$822	\$377
Per Capita Expenditures:	\$417	\$729	\$331
Revenues over/under Expenditures:	(\$21,775)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	84.69%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$153,413	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$353	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,558	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$92,855	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$420,000	\$424,313	\$27,154
Per Capita Debt:	\$968	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,780,375	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,102	\$2,568	\$1,178
Revenues During FY 20:	\$410,055	\$284,688	\$100,820
Expenditures During FY 20:	\$523,678	\$271,551	\$109,230
Per Capita Revenues:	\$945	\$749	\$268
Per Capita Expenses:	\$1,207	\$761	\$298
Operating Income (loss):	(\$113,623)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	318.28%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,666,752	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,840	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wamac City
Unit Code:	095/065/30
County:	Washington
Fiscal Year End:	5/31/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,109,762
Equalized Assessed Valuation:	\$7,902,604
Population:	1,185
Employees:	
Full Time:	4
Part Time:	15
Salaries Paid:	\$363,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,335,919	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,127	\$755	\$535
Revenues During FY 20:	\$610,339	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$648,720	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$515	\$932	\$750
Per Capita Expenditures:	\$547	\$882	\$717
Revenues over/under Expenditures:	(\$38,381)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	200.11%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,298,183	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,096	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$807,881	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$490,302	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,033,376	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$872	\$1,794	\$1,388
Revenues During FY 20:	\$274,891	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$310,592	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$232	\$549	\$411
Per Capita Expenses:	\$262	\$506	\$380
Operating Income (loss):	(\$35,701)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	321.01%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$997,030	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$841	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wapella Village		
Unit Code:	020/030/32	County:	Dewitt
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$890,875		
Equalized Assessed Valuation:	\$7,398,483		
Population:	558		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$120,640		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$295,245	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$529	\$1,148	\$618
Revenues During FY 20:	\$304,989	\$323,415	\$142,083
Expenditures During FY 20:	\$278,219	\$292,504	\$125,294
Per Capita Revenues:	\$547	\$822	\$377
Per Capita Expenditures:	\$499	\$729	\$331
Revenues over/under Expenditures:	\$26,770	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	117.60%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$327,185	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$586	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,110	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$259,075	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$500,286	\$424,313	\$27,154
Per Capita Debt:	\$897	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$188,187	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$337	\$2,568	\$1,178
Revenues During FY 20:	\$123,674	\$284,688	\$100,820
Expenditures During FY 20:	\$120,088	\$271,551	\$109,230
Per Capita Revenues:	\$222	\$749	\$268
Per Capita Expenses:	\$215	\$761	\$298
Operating Income (loss):	\$3,586	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	155.39%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$186,603	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$334	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warren Village
Unit Code:	043/055/32
County:	Jo Daviess
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,728,496
Equalized Assessed Valuation:	\$13,914,595
Population:	1,428
Employees:	
Full Time:	8
Part Time:	14
Salaries Paid:	\$474,451

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$708,109	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$496	\$755	\$535
Revenues During FY 20:	\$914,153	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,138,813	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$640	\$932	\$750
Per Capita Expenditures:	\$797	\$882	\$717
Revenues over/under Expenditures:	(\$224,660)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	42.73%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$486,622	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$341	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277,088	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$209,534	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$397,529	\$14,887,139	\$3,078,846
Per Capita Debt:	\$278	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,100,376	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,471	\$1,794	\$1,388
Revenues During FY 20:	\$635,494	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$459,213	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$445	\$549	\$411
Per Capita Expenses:	\$322	\$506	\$380
Operating Income (loss):	\$176,281	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	495.70%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,276,341	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,594	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrensburg Village		
Unit Code:	055/060/32	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,859,242		
Equalized Assessed Valuation:	\$12,438,855		
Population:	1,300		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$278,301		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$25,126)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$19)	\$755	\$535
Revenues During FY 20:	\$573,565	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$505,468	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$441	\$932	\$750
Per Capita Expenditures:	\$389	\$882	\$717
Revenues over/under Expenditures:	\$68,097	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	17.10%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$86,424	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$66	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,432	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$14,008)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,365,073	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,050	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,355,184	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,042	\$1,794	\$1,388
Revenues During FY 20:	\$444,458	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$351,132	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$342	\$549	\$411
Per Capita Expenses:	\$270	\$506	\$380
Operating Income (loss):	\$93,326	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	400.15%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,405,057	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,081	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrenville City
Unit Code:	022/105/30
County:	Dupage
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$27,506,215
Equalized Assessed Valuation:	\$511,527,170
Population:	13,140
Employees:	
Full Time:	72
Part Time:	9
Salaries Paid:	\$7,256,656

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,120,306	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,151	\$755	\$535
Revenues During FY 20:	\$14,264,243	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$14,485,832	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,086	\$932	\$750
Per Capita Expenditures:	\$1,102	\$882	\$717
Revenues over/under Expenditures:	(\$221,589)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	100.52%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$14,561,717	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,108	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$697,314	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,975,878)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$15,885,889	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,209	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$21,481,321	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,635	\$1,794	\$1,388
Revenues During FY 20:	\$4,357,206	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,864,721	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$332	\$549	\$411
Per Capita Expenses:	\$294	\$506	\$380
Operating Income (loss):	\$492,485	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	568.57%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$21,973,806	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,672	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,115,796		
Equalized Assessed Valuation:	\$14,855,796		
Population:	1,607		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$254,520		

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$920,240	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$573	\$755	\$535
Revenues During FY 20:	\$596,724	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$604,745	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$371	\$932	\$750
Per Capita Expenditures:	\$376	\$882	\$717
Revenues over/under Expenditures:	(\$8,021)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	154.68%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$935,419	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$582	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$601,709	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$368,679	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$718,300	\$14,887,139	\$3,078,846
Per Capita Debt:	\$447	\$1,854	\$836
General Obligation Debt over EAV:	1.43%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,348,505	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,461	\$1,794	\$1,388
Revenues During FY 20:	\$501,464	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$505,546	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$312	\$549	\$411
Per Capita Expenses:	\$315	\$506	\$380
Operating Income (loss):	(\$4,082)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	462.79%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,339,623	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,456	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washburn Village		
Unit Code:	102/075/32	County:	Woodford
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,271,070		
Equalized Assessed Valuation:	\$10,131,408		
Population:	1,119		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$219,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$544,295	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$486	\$755	\$535
Revenues During FY 20:	\$629,585	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$538,170	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$563	\$932	\$750
Per Capita Expenditures:	\$481	\$882	\$717
Revenues over/under Expenditures:	\$91,415	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	126.02%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$678,202	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$606	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$503,646	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$160,831	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,190,619	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,958	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,468,251	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,206	\$1,794	\$1,388
Revenues During FY 20:	\$383,033	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$467,048	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$342	\$549	\$411
Per Capita Expenses:	\$417	\$506	\$380
Operating Income (loss):	(\$84,015)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	507.50%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,370,282	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,118	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washington City
Unit Code:	090/085/30
County:	Tazewell
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$31,382,076
Equalized Assessed Valuation:	\$348,552,322
Population:	16,566
Employees:	
Full Time:	58
Part Time:	24
Salaries Paid:	\$4,683,735

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,952,629	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$963	\$755	\$535
Revenues During FY 20:	\$12,949,156	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$9,637,489	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$782	\$932	\$750
Per Capita Expenditures:	\$582	\$882	\$717
Revenues over/under Expenditures:	\$3,311,667	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	189.73%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$18,285,539	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,104	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,496,780	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$9,039,481	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$11,917,598	\$14,887,139	\$3,078,846
Per Capita Debt:	\$719	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$37,187,594	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,245	\$1,794	\$1,388
Revenues During FY 20:	\$4,857,213	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,117,379	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$293	\$549	\$411
Per Capita Expenses:	\$249	\$506	\$380
Operating Income (loss):	\$739,834	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	917.89%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$37,793,126	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,281	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wataga Village		
Unit Code:	048/065/32	County:	Knox
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,705,700		
Equalized Assessed Valuation:	\$7,010,382		
Population:	850		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$63,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$699,430	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$823	\$1,148	\$618
Revenues During FY 20:	\$351,854	\$323,415	\$142,083
Expenditures During FY 20:	\$247,146	\$292,504	\$125,294
Per Capita Revenues:	\$414	\$822	\$377
Per Capita Expenditures:	\$291	\$729	\$331
Revenues over/under Expenditures:	\$104,708	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	325.37%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$804,138	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$946	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$804,138	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$231,776	\$424,313	\$27,154
Per Capita Debt:	\$273	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,353,187	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,592	\$2,568	\$1,178
Revenues During FY 20:	\$165,889	\$284,688	\$100,820
Expenditures During FY 20:	\$151,068	\$271,551	\$109,230
Per Capita Revenues:	\$195	\$749	\$268
Per Capita Expenses:	\$178	\$761	\$298
Operating Income (loss):	\$14,821	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	905.56%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,368,008	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,609	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waterloo City		
Unit Code:	067/035/30	County:	Monroe
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,098,597		
Equalized Assessed Valuation:	\$304,238,435		
Population:	10,874		
Employees:			
Full Time:	60		
Part Time:	47		
Salaries Paid:	\$4,636,999		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,569,237	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$880	\$755	\$535
Revenues During FY 20:	\$8,520,391	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,331,646	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$784	\$932	\$750
Per Capita Expenditures:	\$766	\$882	\$717
Revenues over/under Expenditures:	\$188,745	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	117.12%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,757,982	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$897	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,008,084	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,722,549	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$57,713,760	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$5,308	\$1,794	\$1,388
Revenues During FY 20:	\$20,089,143	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$17,605,610	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,847	\$549	\$411
Per Capita Expenses:	\$1,619	\$506	\$380
Operating Income (loss):	\$2,483,533	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	360.20%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$63,415,244	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,832	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Watseka City		
Unit Code:	038/105/30	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$7,335,521		
Equalized Assessed Valuation:	\$52,281,527		
Population:	5,255		
Employees:			
Full Time:		29	
Part Time:		39	
Salaries Paid:		\$1,559,821	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,312,538	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,201	\$755	\$535
Revenues During FY 20:	\$5,544,277	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,798,322	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,055	\$932	\$750
Per Capita Expenditures:	\$1,294	\$882	\$717
Revenues over/under Expenditures:	(\$1,254,045)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	82.92%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,636,840	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,073	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,143,449	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$5,026,887	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,366,100	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,211	\$1,854	\$836
General Obligation Debt over EAV:	11.81%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,834,504	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$349	\$1,794	\$1,388
Revenues During FY 20:	\$1,872,045	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,111,536	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$356	\$549	\$411
Per Capita Expenses:	\$402	\$506	\$380
Operating Income (loss):	(\$239,491)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	75.54%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,595,013	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$304	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Watson Village		
Unit Code:	025/055/32	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$454,166		
Equalized Assessed Valuation:	\$6,542,482		
Population:	754		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$39,932		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$894,200	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,186	\$1,148	\$618
Revenues During FY 20:	\$212,973	\$323,415	\$142,083
Expenditures During FY 20:	\$239,465	\$292,504	\$125,294
Per Capita Revenues:	\$282	\$822	\$377
Per Capita Expenditures:	\$318	\$729	\$331
Revenues over/under Expenditures:	(\$26,492)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	362.35%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$867,708	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,151	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,505	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$637,202	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,894,223	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,512	\$2,568	\$1,178
Revenues During FY 20:	\$173,687	\$284,688	\$100,820
Expenditures During FY 20:	\$202,582	\$271,551	\$109,230
Per Capita Revenues:	\$230	\$749	\$268
Per Capita Expenses:	\$269	\$761	\$298
Operating Income (loss):	(\$28,895)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	920.78%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,865,328	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,474	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wauconda Village		
Unit Code:	049/200/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,530,000		
Equalized Assessed Valuation:	\$395,190,198		
Population:	14,125		
Employees:			
Full Time:	54		
Part Time:	18		
Salaries Paid:	\$5,408,589		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,029,803	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$356	\$755	\$535
Revenues During FY 20:	\$10,334,412	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,645,258	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$732	\$932	\$750
Per Capita Expenditures:	\$612	\$882	\$717
Revenues over/under Expenditures:	\$1,689,154	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	62.54%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,406,578	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$383	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,067,438	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$7,275,554)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$33,574,355	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,377	\$1,854	\$836
General Obligation Debt over EAV:	6.56%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$41,610,972	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,946	\$1,794	\$1,388
Revenues During FY 20:	\$7,853,945	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$8,462,956	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$556	\$549	\$411
Per Capita Expenses:	\$599	\$506	\$380
Operating Income (loss):	(\$609,011)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	484.49%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$41,001,961	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,903	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Waukegan City		
Unit Code:	049/205/30	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$181,096,000		
Equalized Assessed Valuation:	\$1,198,892,817		
Population:	86,075		
Employees:			
Full Time:	450		
Part Time:			
Salaries Paid:	\$44,847,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$38,771,949	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$450	\$596	\$540
Revenues During FY 20:	\$91,006,045	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$86,747,212	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,057	\$1,193	\$1,190
Per Capita Expenditures:	\$1,008	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,258,833	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	45.93%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$39,843,934	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$463	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,158,764	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$251,768,063)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$456,372,696	\$143,864,744	\$80,183,022
Per Capita Debt:	\$5,302	\$2,700	\$1,962
General Obligation Debt over EAV:	6.94%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$77,747,168	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$903	\$1,532	\$1,269
Revenues During FY 20:	\$16,966,449	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$13,536,003	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$197	\$492	\$359
Per Capita Expenses:	\$157	\$433	\$334
Operating Income (loss):	\$3,430,446	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	601.28%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$81,388,975	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$946	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waverly City		
Unit Code:	069/050/30	County:	Morgan
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,354,600		
Equalized Assessed Valuation:	\$11,314,335		
Population:	1,400		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$393,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$502,726	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$359	\$755	\$535
Revenues During FY 20:	\$622,136	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$552,974	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$444	\$932	\$750
Per Capita Expenditures:	\$395	\$882	\$717
Revenues over/under Expenditures:	\$69,162	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	103.42%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$571,888	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$408	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$469,210	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$102,678	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$527,015	\$14,887,139	\$3,078,846
Per Capita Debt:	\$376	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,206,402	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,576	\$1,794	\$1,388
Revenues During FY 20:	\$890,722	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$881,211	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$636	\$549	\$411
Per Capita Expenses:	\$629	\$506	\$380
Operating Income (loss):	\$9,511	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	251.46%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,215,913	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,583	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wayne Village		
Unit Code:	022/110/32	County:	Dupage
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,847,890		
Equalized Assessed Valuation:	\$150,413,075		
Population:	2,431		
Employees:			
Full Time:	2		
Part Time:	19		
Salaries Paid:	\$619,632		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,418,800	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$995	\$755	\$535
Revenues During FY 20:	\$1,999,105	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,693,935	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$822	\$932	\$750
Per Capita Expenditures:	\$697	\$882	\$717
Revenues over/under Expenditures:	\$305,170	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	160.81%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,723,970	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,121	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$596,740	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$325,697)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$0	\$1,794	\$1,388
Revenues During FY 20:	\$0	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$0	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$0	\$506	\$380
Operating Income (loss):	\$0	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	0.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$0	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$0	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wayne City Village
Unit Code:	096/050/32
County:	Wayne
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,817,450
Equalized Assessed Valuation:	\$11,138,684
Population:	1,009
Employees:	
Full Time:	8
Part Time:	27
Salaries Paid:	\$390,558

Blended Component Units

Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$663,189	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$657	\$755	\$535
Revenues During FY 20:	\$560,311	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$583,761	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$555	\$932	\$750
Per Capita Expenditures:	\$579	\$882	\$717
Revenues over/under Expenditures:	(\$23,450)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	125.43%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$732,239	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$726	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,779	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$716,910	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$5,701,790	\$14,887,139	\$3,078,846
Per Capita Debt:	\$5,651	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,650,967	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,618	\$1,794	\$1,388
Revenues During FY 20:	\$1,990,842	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,139,436	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,973	\$549	\$411
Per Capita Expenses:	\$1,129	\$506	\$380
Operating Income (loss):	\$851,406	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	387.02%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,409,873	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,371	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waynesville Village		
Unit Code:	020/035/32	County:	Dewitt
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$430,785		
Equalized Assessed Valuation:	\$2,861,984		
Population:	410		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$66,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$118,974	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$290	\$1,148	\$618
Revenues During FY 20:	\$124,121	\$323,415	\$142,083
Expenditures During FY 20:	\$81,580	\$292,504	\$125,294
Per Capita Revenues:	\$303	\$822	\$377
Per Capita Expenditures:	\$199	\$729	\$331
Revenues over/under Expenditures:	\$42,541	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	197.98%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$161,515	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$394	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,759	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$122,756	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$370,000	\$424,313	\$27,154
Per Capita Debt:	\$902	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$339,347	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$828	\$2,568	\$1,178
Revenues During FY 20:	\$117,698	\$284,688	\$100,820
Expenditures During FY 20:	\$109,408	\$271,551	\$109,230
Per Capita Revenues:	\$287	\$749	\$268
Per Capita Expenses:	\$267	\$761	\$298
Operating Income (loss):	\$8,290	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	317.74%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$347,637	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$848	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Weldon Village		
Unit Code:	020/040/32	County:	Dewitt
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$562,746		
Equalized Assessed Valuation:	\$3,757,667		
Population:	429		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$73,138		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$131,030	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$305	\$1,148	\$618
Revenues During FY 20:	\$147,656	\$323,415	\$142,083
Expenditures During FY 20:	\$140,835	\$292,504	\$125,294
Per Capita Revenues:	\$344	\$822	\$377
Per Capita Expenditures:	\$328	\$729	\$331
Revenues over/under Expenditures:	\$6,821	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	97.88%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$137,851	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$321	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,016	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$87,835	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$700,000	\$424,313	\$27,154
Per Capita Debt:	\$1,632	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,254,728	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,925	\$2,568	\$1,178
Revenues During FY 20:	\$376,074	\$284,688	\$100,820
Expenditures During FY 20:	\$266,657	\$271,551	\$109,230
Per Capita Revenues:	\$877	\$749	\$268
Per Capita Expenses:	\$622	\$761	\$298
Operating Income (loss):	\$109,417	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	511.57%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,364,145	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,180	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wellington Village		
Unit Code:	038/110/32	County:	Iroquois
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,170		
Equalized Assessed Valuation:	\$1,255,164		
Population:	264		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$15,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$73,310	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$278	\$1,148	\$618
Revenues During FY 20:	\$70,305	\$323,415	\$142,083
Expenditures During FY 20:	\$51,900	\$292,504	\$125,294
Per Capita Revenues:	\$266	\$822	\$377
Per Capita Expenditures:	\$197	\$729	\$331
Revenues over/under Expenditures:	\$18,405	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	178.08%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$92,426	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$350	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,405	\$8,339	\$0
Total Unreserved Funds:	\$36,021	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$284,374	\$424,313	\$27,154
Per Capita Debt:	\$1,077	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$9,151)	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	(\$35)	\$2,568	\$1,178
Revenues During FY 20:	\$54,747	\$284,688	\$100,820
Expenditures During FY 20:	\$49,013	\$271,551	\$109,230
Per Capita Revenues:	\$207	\$749	\$268
Per Capita Expenses:	\$186	\$761	\$298
Operating Income (loss):	\$5,734	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	(8.42%)	445.15%	348.63%
Ending Retained Earnings for FY 20:	(\$4,128)	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	(\$16)	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wenona City
Unit Code:	059/040/30
County:	Marshall
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,334,318
Equalized Assessed Valuation:	\$10,059,164
Population:	1,056
Employees:	
Full Time:	4
Part Time:	27
Salaries Paid:	\$299,959

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$202,413	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$192	\$755	\$535
Revenues During FY 20:	\$535,922	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$508,870	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$508	\$932	\$750
Per Capita Expenditures:	\$482	\$882	\$717
Revenues over/under Expenditures:	\$27,052	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	45.09%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$229,465	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$217	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,018	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$100,447	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$99,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$94	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,902,581	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,802	\$1,794	\$1,388
Revenues During FY 20:	\$391,007	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$459,148	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$370	\$549	\$411
Per Capita Expenses:	\$435	\$506	\$380
Operating Income (loss):	(\$68,141)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	399.53%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,834,440	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,737	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wenonah Village		
Unit Code:	068/095/32	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,215		
Equalized Assessed Valuation:	\$589,860		
Population:	36		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$49,922	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,387	\$1,148	\$618
Revenues During FY 20:	\$13,786	\$323,415	\$142,083
Expenditures During FY 20:	\$19,433	\$292,504	\$125,294
Per Capita Revenues:	\$383	\$822	\$377
Per Capita Expenditures:	\$540	\$729	\$331
Revenues over/under Expenditures:	(\$5,647)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	227.83%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$44,275	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,230	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$6,500	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Brooklyn Village		
Unit Code:	052/065/32	County:	Lee
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$239,350		
Equalized Assessed Valuation:	\$1,276,169		
Population:	142		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$11,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$306,667	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,160	\$1,148	\$618
Revenues During FY 20:	\$74,056	\$323,415	\$142,083
Expenditures During FY 20:	\$47,954	\$292,504	\$125,294
Per Capita Revenues:	\$522	\$822	\$377
Per Capita Expenditures:	\$338	\$729	\$331
Revenues over/under Expenditures:	\$26,102	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	693.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$332,769	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,343	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,691	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$273,078	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$173,780	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,224	\$2,568	\$1,178
Revenues During FY 20:	\$38,167	\$284,688	\$100,820
Expenditures During FY 20:	\$37,237	\$271,551	\$109,230
Per Capita Revenues:	\$269	\$749	\$268
Per Capita Expenses:	\$262	\$761	\$298
Operating Income (loss):	\$930	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	469.18%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$174,710	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,230	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	West Chicago City		
Unit Code:	022/115/30	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,164,900		
Equalized Assessed Valuation:	\$772,220,037		
Population:	25,614		
Employees:			
	Full Time:	108	
	Part Time:	1	
	Salaries Paid:	\$11,164,411	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,567,494	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$686	\$596	\$540
Revenues During FY 20:	\$23,233,488	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$19,442,223	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$907	\$1,193	\$1,190
Per Capita Expenditures:	\$759	\$1,138	\$1,113
Revenues over/under Expenditures:	\$3,791,265	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	109.86%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$21,358,759	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$834	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,316,225	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$13,606,301)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$36,222,515	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,414	\$2,700	\$1,962
General Obligation Debt over EAV:	0.00%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$80,936,740	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$3,160	\$1,532	\$1,269
Revenues During FY 20:	\$7,472,294	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$13,218,782	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$292	\$492	\$359
Per Capita Expenses:	\$516	\$433	\$334
Operating Income (loss):	(\$5,746,488)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	568.82%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$75,191,633	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,936	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West City Village
Unit Code:	028/065/32
County:	Franklin
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,415,860
Equalized Assessed Valuation:	\$15,076,980
Population:	661
Employees:	
Full Time:	18
Part Time:	25
Salaries Paid:	\$993,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,583,374	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$6,934	\$1,148	\$618
Revenues During FY 20:	\$2,877,980	\$323,415	\$142,083
Expenditures During FY 20:	\$2,393,720	\$292,504	\$125,294
Per Capita Revenues:	\$4,354	\$822	\$377
Per Capita Expenditures:	\$3,621	\$729	\$331
Revenues over/under Expenditures:	\$484,260	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	209.99%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$5,026,584	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$7,605	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,708,370	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$2,854,487	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,046,746	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,096	\$2,568	\$1,178
Revenues During FY 20:	\$326,024	\$284,688	\$100,820
Expenditures During FY 20:	\$376,297	\$271,551	\$109,230
Per Capita Revenues:	\$493	\$749	\$268
Per Capita Expenses:	\$569	\$761	\$298
Operating Income (loss):	(\$50,273)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	543.83%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,046,418	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,096	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Dundee Village		
Unit Code:	045/105/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,100,228		
Equalized Assessed Valuation:	\$254,706,304		
Population:	7,331		
Employees:			
	Full Time:	51	
	Part Time:	50	
	Salaries Paid:	\$5,611,204	

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fund
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,343,661	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,138	\$755	\$535
Revenues During FY 20:	\$12,572,913	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,491,199	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,715	\$932	\$750
Per Capita Expenditures:	\$1,431	\$882	\$717
Revenues over/under Expenditures:	\$2,081,714	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	73.94%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,757,355	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,058	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$280,626	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$5,211,128)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$28,715,489	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,917	\$1,854	\$836
General Obligation Debt over EAV:	3.07%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$17,651,337	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,408	\$1,794	\$1,388
Revenues During FY 20:	\$3,569,359	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,206,695	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$487	\$549	\$411
Per Capita Expenses:	\$437	\$506	\$380
Operating Income (loss):	\$362,664	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	552.97%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$17,731,966	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,419	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Peoria City		
Unit Code:	072/080/30	County:	Peoria
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,841,374		
Equalized Assessed Valuation:	\$39,865,012		
Population:	4,508		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$267,719		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,920,358	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,313	\$755	\$535
Revenues During FY 20:	\$2,296,097	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,296,582	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$509	\$932	\$750
Per Capita Expenditures:	\$509	\$882	\$717
Revenues over/under Expenditures:	(\$485)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	257.77%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,919,873	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,313	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,002,440	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$4,950,355	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$0	\$1,794	\$1,388
Revenues During FY 20:	\$0	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$0	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$0	\$506	\$380
Operating Income (loss):	\$0	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	0.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$0	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$0	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Point Village
Unit Code:	034/080/32
County:	Hancock
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$212,215
Equalized Assessed Valuation:	\$444,450
Population:	178
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	\$14,057

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$115,005	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$646	\$1,148	\$618
Revenues During FY 20:	\$39,089	\$323,415	\$142,083
Expenditures During FY 20:	\$40,400	\$292,504	\$125,294
Per Capita Revenues:	\$220	\$822	\$377
Per Capita Expenditures:	\$227	\$729	\$331
Revenues over/under Expenditures:	(\$1,311)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	266.14%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$107,520	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$604	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,944	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$71,576	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,316	\$424,313	\$27,154
Per Capita Debt:	\$19	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$666,375	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,744	\$2,568	\$1,178
Revenues During FY 20:	\$77,481	\$284,688	\$100,820
Expenditures During FY 20:	\$96,737	\$271,551	\$109,230
Per Capita Revenues:	\$435	\$749	\$268
Per Capita Expenses:	\$543	\$761	\$298
Operating Income (loss):	(\$19,256)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	675.33%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$653,293	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,670	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Salem Village
Unit Code:	024/025/32
County:	Edwards
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$939,000
Equalized Assessed Valuation:	\$3,822,438
Population:	858
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	\$178,756

Blended Component Units

Number Submitted = 1
West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$427,161	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$498	\$1,148	\$618
Revenues During FY 20:	\$490,275	\$323,415	\$142,083
Expenditures During FY 20:	\$414,767	\$292,504	\$125,294
Per Capita Revenues:	\$571	\$822	\$377
Per Capita Expenditures:	\$483	\$729	\$331
Revenues over/under Expenditures:	\$75,508	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	122.69%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$508,869	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$593	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$326,119	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$182,750	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$98,000	\$424,313	\$27,154
Per Capita Debt:	\$114	\$985	\$78
General Obligation Debt over EAV:	2.49%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,151,124	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,342	\$2,568	\$1,178
Revenues During FY 20:	\$277,328	\$284,688	\$100,820
Expenditures During FY 20:	\$230,690	\$271,551	\$109,230
Per Capita Revenues:	\$323	\$749	\$268
Per Capita Expenses:	\$269	\$761	\$298
Operating Income (loss):	\$46,638	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	516.52%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,191,562	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,389	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westchester Village		
Unit Code:	016/580/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,309,317		
Equalized Assessed Valuation:	\$531,380,652		
Population:	16,117		
Employees:			
Full Time:	90		
Part Time:	18		
Salaries Paid:	\$8,295,609		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,649,704	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$226	\$755	\$535
Revenues During FY 20:	\$18,444,302	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$18,594,375	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,144	\$932	\$750
Per Capita Expenditures:	\$1,154	\$882	\$717
Revenues over/under Expenditures:	(\$150,073)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	37.17%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,911,690	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$429	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,364,961	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$50,932,813)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$15,622,841	\$14,887,139	\$3,078,846
Per Capita Debt:	\$969	\$1,854	\$836
General Obligation Debt over EAV:	0.03%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,317,008	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$578	\$1,794	\$1,388
Revenues During FY 20:	\$5,674,685	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,670,479	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$352	\$549	\$411
Per Capita Expenses:	\$352	\$506	\$380
Operating Income (loss):	\$4,206	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	164.38%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$9,321,214	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$578	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Western Springs Village		
Unit Code:	016/585/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,028,867		
Equalized Assessed Valuation:	\$751,969,026		
Population:	13,479		
Employees:			
Full Time:	65		
Part Time:	172		
Salaries Paid:	\$6,905,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,761,491	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$502	\$755	\$535
Revenues During FY 20:	\$13,779,963	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,827,246	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,022	\$932	\$750
Per Capita Expenditures:	\$952	\$882	\$717
Revenues over/under Expenditures:	\$952,717	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	57.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,316,606	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$543	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,830,312	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$9,091,255)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$44,358,983	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,291	\$1,854	\$836
General Obligation Debt over EAV:	1.69%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,245,300	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$686	\$1,794	\$1,388
Revenues During FY 20:	\$5,587,977	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,682,357	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$415	\$549	\$411
Per Capita Expenses:	\$347	\$506	\$380
Operating Income (loss):	\$905,620	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	216.79%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,150,920	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$753	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Westfield Village		
Unit Code:	012/025/32	County:	Clark
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,814,800		
Equalized Assessed Valuation:	\$3,317,093		
Population:	601		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$102,596		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$133,409	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$222	\$1,148	\$618
Revenues During FY 20:	\$310,462	\$323,415	\$142,083
Expenditures During FY 20:	\$373,141	\$292,504	\$125,294
Per Capita Revenues:	\$517	\$822	\$377
Per Capita Expenditures:	\$621	\$729	\$331
Revenues over/under Expenditures:	(\$62,679)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	23.34%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$87,092	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$145	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,673	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$247,724)	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$269,081	\$424,313	\$27,154
Per Capita Debt:	\$448	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$548,249	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$912	\$2,568	\$1,178
Revenues During FY 20:	\$117,577	\$284,688	\$100,820
Expenditures During FY 20:	\$146,403	\$271,551	\$109,230
Per Capita Revenues:	\$196	\$749	\$268
Per Capita Expenses:	\$244	\$761	\$298
Operating Income (loss):	(\$28,826)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	357.78%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$523,801	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$872	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westmont Village
Unit Code:	022/120/32
County:	Dupage
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$118,007,500
Equalized Assessed Valuation:	\$915,821,673
Population:	24,685
Employees:	
Full Time:	103
Part Time:	83
Salaries Paid:	\$13,219,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$22,726,476	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$921	\$755	\$535
Revenues During FY 20:	\$32,586,091	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$27,411,761	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,320	\$932	\$750
Per Capita Expenditures:	\$1,110	\$882	\$717
Revenues over/under Expenditures:	\$5,174,330	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	89.78%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$24,609,013	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$997	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,329,314	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$16,991,740)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$81,632,260	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,307	\$1,854	\$836
General Obligation Debt over EAV:	3.32%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$17,626,360	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$714	\$1,794	\$1,388
Revenues During FY 20:	\$7,875,442	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,185,951	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$319	\$549	\$411
Per Capita Expenses:	\$291	\$506	\$380
Operating Income (loss):	\$689,491	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	247.22%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$17,764,851	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$720	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westville Village
Unit Code:	092/105/32
County:	Vermilion
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,742,325
Equalized Assessed Valuation:	\$25,968,224
Population:	3,202
Employees:	
Full Time:	17
Part Time:	20
Salaries Paid:	\$578,384

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$518,608	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$162	\$755	\$535
Revenues During FY 20:	\$1,298,733	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,054,433	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$406	\$932	\$750
Per Capita Expenditures:	\$329	\$882	\$717
Revenues over/under Expenditures:	\$244,300	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	72.35%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$762,908	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$238	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,190	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$626,718	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$354,507	\$14,887,139	\$3,078,846
Per Capita Debt:	\$111	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,718,362	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,161	\$1,794	\$1,388
Revenues During FY 20:	\$2,031,141	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,901,637	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$634	\$549	\$411
Per Capita Expenses:	\$594	\$506	\$380
Operating Income (loss):	\$129,504	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	202.34%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,847,866	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,202	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheaton City		
Unit Code:	022/125/30	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$103,965,146		
Equalized Assessed Valuation:	\$2,318,648,891		
Population:	52,745		
Employees:			
	Full Time:	232	
	Part Time:	43	
	Salaries Paid:	\$23,297,465	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,300,487	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$537	\$596	\$540
Revenues During FY 20:	\$53,075,981	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$48,367,725	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,006	\$1,193	\$1,190
Per Capita Expenditures:	\$917	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,708,256	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	66.91%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$32,363,288	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$614	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,117,224	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$8,453,726)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$19,020,000	\$143,864,744	\$80,183,022
Per Capita Debt:	\$361	\$2,700	\$1,962
General Obligation Debt over EAV:	0.82%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$52,901,163	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,003	\$1,532	\$1,269
Revenues During FY 20:	\$18,569,536	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$17,096,155	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$352	\$492	\$359
Per Capita Expenses:	\$324	\$433	\$334
Operating Income (loss):	\$1,473,381	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	321.14%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$54,903,399	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,041	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wheeler Village		
Unit Code:	040/030/32	County:	Jasper
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$35,820		
Equalized Assessed Valuation:	\$567,552		
Population:	119		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$10,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$158,732	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,334	\$1,148	\$618
Revenues During FY 20:	\$34,847	\$323,415	\$142,083
Expenditures During FY 20:	\$35,820	\$292,504	\$125,294
Per Capita Revenues:	\$293	\$822	\$377
Per Capita Expenditures:	\$301	\$729	\$331
Revenues over/under Expenditures:	(\$973)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	440.42%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$157,759	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,326	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,708	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$147,051	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheeling Village
Unit Code:	016/595/32
County:	Cook
Fiscal Year End:	12/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$94,594,661
Equalized Assessed Valuation:	\$1,115,105,481
Population:	37,648
Employees:	
Full Time:	230
Part Time:	18
Salaries Paid:	\$23,572,616

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,286,229	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$459	\$596	\$540
Revenues During FY 20:	\$42,773,881	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$39,400,214	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,136	\$1,193	\$1,190
Per Capita Expenditures:	\$1,047	\$1,138	\$1,113
Revenues over/under Expenditures:	\$3,373,667	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	46.62%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$18,369,969	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$488	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,717,945	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$472,378)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$52,173,293	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,386	\$2,700	\$1,962
General Obligation Debt over EAV:	3.44%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$54,995,950	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,461	\$1,532	\$1,269
Revenues During FY 20:	\$9,842,516	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$9,030,853	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$261	\$492	\$359
Per Capita Expenses:	\$240	\$433	\$334
Operating Income (loss):	\$811,663	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	612.05%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$55,273,166	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,468	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	White City Village		
Unit Code:	056/125/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$206,145		
Equalized Assessed Valuation:	\$2,068,481		
Population:	232		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$33,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$107,876	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$465	\$1,148	\$618
Revenues During FY 20:	\$65,959	\$323,415	\$142,083
Expenditures During FY 20:	\$59,194	\$292,504	\$125,294
Per Capita Revenues:	\$284	\$822	\$377
Per Capita Expenditures:	\$255	\$729	\$331
Revenues over/under Expenditures:	\$6,765	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	198.36%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$117,419	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$506	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,141	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$48,278	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$569,000	\$424,313	\$27,154
Per Capita Debt:	\$2,453	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,440,318	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,208	\$2,568	\$1,178
Revenues During FY 20:	\$305,495	\$284,688	\$100,820
Expenditures During FY 20:	\$146,951	\$271,551	\$109,230
Per Capita Revenues:	\$1,317	\$749	\$268
Per Capita Expenses:	\$633	\$761	\$298
Operating Income (loss):	\$158,544	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,086.13%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,596,084	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$6,880	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	White Hall City		
Unit Code:	031/045/30	County:	Greene
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$4,981,300		
Equalized Assessed Valuation:	\$16,985.651		
Population:	2,520		
Employees:			
Full Time:		19	
Part Time:		24	
Salaries Paid:	\$976,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$260,010	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$103	\$755	\$535
Revenues During FY 20:	\$1,105,298	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$994,880	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$439	\$932	\$750
Per Capita Expenditures:	\$395	\$882	\$717
Revenues over/under Expenditures:	\$110,418	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	37.23%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$370,428	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$147	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,264	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$264,164	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$620,591	\$14,887,139	\$3,078,846
Per Capita Debt:	\$246	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,357,666	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,729	\$1,794	\$1,388
Revenues During FY 20:	\$1,772,908	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,849,845	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$704	\$549	\$411
Per Capita Expenses:	\$734	\$506	\$380
Operating Income (loss):	(\$76,937)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	231.41%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,280,729	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,699	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Williamsfield Village		
Unit Code:	048/070/32	County:	Knox
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$640,318		
Equalized Assessed Valuation:	\$6,389,324		
Population:	600		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$100,736		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$287,785	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$480	\$1,148	\$618
Revenues During FY 20:	\$338,503	\$323,415	\$142,083
Expenditures During FY 20:	\$298,762	\$292,504	\$125,294
Per Capita Revenues:	\$564	\$822	\$377
Per Capita Expenditures:	\$498	\$729	\$331
Revenues over/under Expenditures:	\$39,741	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	109.13%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$326,039	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$543	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,821	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$208,218	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$195,068	\$424,313	\$27,154
Per Capita Debt:	\$325	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$784,694	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,308	\$2,568	\$1,178
Revenues During FY 20:	\$674,199	\$284,688	\$100,820
Expenditures During FY 20:	\$224,726	\$271,551	\$109,230
Per Capita Revenues:	\$1,124	\$749	\$268
Per Capita Expenses:	\$375	\$761	\$298
Operating Income (loss):	\$449,473	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	549.85%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,235,654	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,059	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Williamson Village		
Unit Code:	057/125/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,500		
Equalized Assessed Valuation:	\$1,212,030		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$169,299	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$736	\$1,148	\$618
Revenues During FY 20:	\$70,682	\$323,415	\$142,083
Expenditures During FY 20:	\$68,661	\$292,504	\$125,294
Per Capita Revenues:	\$307	\$822	\$377
Per Capita Expenditures:	\$299	\$729	\$331
Revenues over/under Expenditures:	\$2,021	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	249.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$171,320	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$745	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,648	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$159,672	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Willisville Village		
Unit Code:	073/035/32	County:	Perry
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,896,339		
Equalized Assessed Valuation:	\$2,504,620		
Population:	694		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$100,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$263,570	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$380	\$1,148	\$618
Revenues During FY 20:	\$335,257	\$323,415	\$142,083
Expenditures During FY 20:	\$378,260	\$292,504	\$125,294
Per Capita Revenues:	\$483	\$822	\$377
Per Capita Expenditures:	\$545	\$729	\$331
Revenues over/under Expenditures:	(\$43,003)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	60.43%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$228,567	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$329	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,509	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$112,058	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$217,180	\$424,313	\$27,154
Per Capita Debt:	\$313	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$565,926	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$815	\$2,568	\$1,178
Revenues During FY 20:	\$302,467	\$284,688	\$100,820
Expenditures During FY 20:	\$193,323	\$271,551	\$109,230
Per Capita Revenues:	\$436	\$749	\$268
Per Capita Expenses:	\$279	\$761	\$298
Operating Income (loss):	\$109,144	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	345.05%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$667,070	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$961	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Willow Hill Village
Unit Code:	040/035/32
County:	Jasper
Fiscal Year End:	6/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$312,365
Equalized Assessed Valuation:	\$1,104,181
Population:	230
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	\$10,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$378,662	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,646	\$1,148	\$618
Revenues During FY 20:	\$100,207	\$323,415	\$142,083
Expenditures During FY 20:	\$187,478	\$292,504	\$125,294
Per Capita Revenues:	\$436	\$822	\$377
Per Capita Expenditures:	\$815	\$729	\$331
Revenues over/under Expenditures:	(\$87,271)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	155.43%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$291,391	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,267	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,781	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$258,611	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$128,000	\$424,313	\$27,154
Per Capita Debt:	\$557	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$939,020	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,083	\$2,568	\$1,178
Revenues During FY 20:	\$210,507	\$284,688	\$100,820
Expenditures During FY 20:	\$97,284	\$271,551	\$109,230
Per Capita Revenues:	\$915	\$749	\$268
Per Capita Expenses:	\$423	\$761	\$298
Operating Income (loss):	\$113,223	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,081.62%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,052,243	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,575	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willow Springs Village		
Unit Code:	016/600/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,226,994		
Equalized Assessed Valuation:	\$186,744,141		
Population:	5,524		
Employees:			
Full Time:		20	
Part Time:		53	
Salaries Paid:		\$2,035,616	

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,328,067	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$421	\$755	\$535
Revenues During FY 20:	\$7,435,276	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,305,587	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,346	\$932	\$750
Per Capita Expenditures:	\$1,141	\$882	\$717
Revenues over/under Expenditures:	\$1,129,689	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	28.20%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,777,902	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$322	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,449,646	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$16,464,396)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,890,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,247	\$1,854	\$836
General Obligation Debt over EAV:	0.51%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,538,312	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$641	\$1,794	\$1,388
Revenues During FY 20:	\$531,921	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$505,153	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$96	\$549	\$411
Per Capita Expenses:	\$91	\$506	\$380
Operating Income (loss):	\$26,768	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	705.74%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,565,080	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$645	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willowbrook Village		
Unit Code:	022/130/32	County:	Dupage
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,299,472		
Equalized Assessed Valuation:	\$480,200,514		
Population:	8,540		
Employees:			
Full Time:		39	
Part Time:		3	
Salaries Paid:		\$3,987,450	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,203,628	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$844	\$755	\$535
Revenues During FY 20:	\$10,735,962	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$9,283,181	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,257	\$932	\$750
Per Capita Expenditures:	\$1,087	\$882	\$717
Revenues over/under Expenditures:	\$1,452,781	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	90.19%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$8,372,139	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$980	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,361,291	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$5,992,416)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$21,265,666	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,490	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,209,885	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$610	\$1,794	\$1,388
Revenues During FY 20:	\$3,245,795	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,081,902	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$380	\$549	\$411
Per Capita Expenses:	\$361	\$506	\$380
Operating Income (loss):	\$163,893	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	172.83%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,326,307	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$624	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$99,681,750		
Equalized Assessed Valuation:	\$2,063,718,735		
Population:	27,087		
Employees:			
Full Time:	211		
Part Time:	55		
Salaries Paid:	\$21,859,533		

Blended Component Units
Number Submitted = 2 Firefighters' Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$21,766,363	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$804	\$596	\$540
Revenues During FY 20:	\$40,354,287	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$40,834,350	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,490	\$1,193	\$1,190
Per Capita Expenditures:	\$1,508	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$480,063)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	54.63%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$22,306,454	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$824	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,050,726	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$43,201,520)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$152,910,573	\$143,864,744	\$80,183,022
Per Capita Debt:	\$5,645	\$2,700	\$1,962
General Obligation Debt over EAV:	4.05%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$61,414,048	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$2,267	\$1,532	\$1,269
Revenues During FY 20:	\$16,648,024	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$12,181,209	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$615	\$492	\$359
Per Capita Expenses:	\$450	\$433	\$334
Operating Income (loss):	\$4,466,815	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	532.22%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$64,830,863	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,393	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wilmington City		
Unit Code:	099/120/30	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,755,930		
Equalized Assessed Valuation:	\$145,298,293		
Population:	5,913		
Employees:			
Full Time:	34		
Part Time:	11		
Salaries Paid:	\$2,713,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$731,429	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$124	\$755	\$535
Revenues During FY 20:	\$11,687,403	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,959,828	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,977	\$932	\$750
Per Capita Expenditures:	\$1,854	\$882	\$717
Revenues over/under Expenditures:	\$727,575	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	13.31%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,459,004	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$247	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$647,634	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,179,970	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$8,750,892	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,480	\$1,854	\$836
General Obligation Debt over EAV:	5.56%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$12,276,573	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,076	\$1,794	\$1,388
Revenues During FY 20:	\$4,337,559	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,455,251	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$734	\$549	\$411
Per Capita Expenses:	\$584	\$506	\$380
Operating Income (loss):	\$882,308	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	380.84%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$13,158,881	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,225	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wilsonville Village		
Unit Code:	056/130/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$290,234		
Equalized Assessed Valuation:	\$2,606,957		
Population:	580		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$38,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$133,822	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$231	\$1,148	\$618
Revenues During FY 20:	\$152,663	\$323,415	\$142,083
Expenditures During FY 20:	\$107,477	\$292,504	\$125,294
Per Capita Revenues:	\$263	\$822	\$377
Per Capita Expenditures:	\$185	\$729	\$331
Revenues over/under Expenditures:	\$45,186	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	167.49%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$180,016	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$310	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,248	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$146,768	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$28,982	\$424,313	\$27,154
Per Capita Debt:	\$50	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$885,022	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,526	\$2,568	\$1,178
Revenues During FY 20:	\$107,170	\$284,688	\$100,820
Expenditures During FY 20:	\$181,749	\$271,551	\$109,230
Per Capita Revenues:	\$185	\$749	\$268
Per Capita Expenses:	\$313	\$761	\$298
Operating Income (loss):	(\$74,579)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	445.36%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$809,435	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,396	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winchester City		
Unit Code:	085/040/30	County:	Scott
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,824,400		
Equalized Assessed Valuation:	\$14,795,975		
Population:	1,467		
Employees:			
Full Time:	12		
Part Time:	25		
Salaries Paid:	\$619,208		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$862,672	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$588	\$755	\$535
Revenues During FY 20:	\$1,286,876	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,130,715	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$877	\$932	\$750
Per Capita Expenditures:	\$771	\$882	\$717
Revenues over/under Expenditures:	\$156,161	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	93.64%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,058,833	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$722	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$717,574	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$341,259	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,440,113	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,663	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,002,564	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,728	\$1,794	\$1,388
Revenues During FY 20:	\$1,077,491	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,036,799	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$734	\$549	\$411
Per Capita Expenses:	\$707	\$506	\$380
Operating Income (loss):	\$40,692	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	389.97%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,043,256	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,756	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Windsor City		
Unit Code:	086/060/30	County:	Shelby
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,816,100		
Equalized Assessed Valuation:	\$10,320,840		
Population:	1,125		
Employees:			
Full Time:	5		
Part Time:	36		
Salaries Paid:	\$303,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$591,372	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$526	\$755	\$535
Revenues During FY 20:	\$495,457	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$505,808	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$440	\$932	\$750
Per Capita Expenditures:	\$450	\$882	\$717
Revenues over/under Expenditures:	(\$10,351)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	118.14%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$597,578	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$531	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,268	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$424,310	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$117,050	\$14,887,139	\$3,078,846
Per Capita Debt:	\$104	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,558,583	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,385	\$1,794	\$1,388
Revenues During FY 20:	\$416,842	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$412,289	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$371	\$549	\$411
Per Capita Expenses:	\$366	\$506	\$380
Operating Income (loss):	\$4,553	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	375.12%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,546,579	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,375	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Windsor Village		
Unit Code:	066/055/32	County:	Mercer
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,733,845		
Equalized Assessed Valuation:	\$7,180,702		
Population:	802		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$81,085		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$291,872	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$364	\$1,148	\$618
Revenues During FY 20:	\$217,974	\$323,415	\$142,083
Expenditures During FY 20:	\$203,405	\$292,504	\$125,294
Per Capita Revenues:	\$272	\$822	\$377
Per Capita Expenditures:	\$254	\$729	\$331
Revenues over/under Expenditures:	\$14,569	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	188.69%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$383,807	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$479	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,803	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$157,004	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,235,000	\$424,313	\$27,154
Per Capita Debt:	\$1,540	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$398,218	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$497	\$2,568	\$1,178
Revenues During FY 20:	\$138,103	\$284,688	\$100,820
Expenditures During FY 20:	\$89,397	\$271,551	\$109,230
Per Capita Revenues:	\$172	\$749	\$268
Per Capita Expenses:	\$111	\$761	\$298
Operating Income (loss):	\$48,706	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	417.86%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$373,558	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$466	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winfield Village
Unit Code:	022/135/32
County:	Dupage
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$14,943,200
Equalized Assessed Valuation:	\$392,587,339
Population:	9,820
Employees:	
Full Time:	33
Part Time:	5
Salaries Paid:	\$3,119,591

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,047,947	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$412	\$755	\$535
Revenues During FY 20:	\$9,293,680	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,352,126	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$946	\$932	\$750
Per Capita Expenditures:	\$749	\$882	\$717
Revenues over/under Expenditures:	\$1,941,554	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	74.33%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,464,501	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$556	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,877,467	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$5,663,325)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$18,254,315	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,859	\$1,854	\$836
General Obligation Debt over EAV:	0.96%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$23,301,583	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,373	\$1,794	\$1,388
Revenues During FY 20:	\$6,513,802	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,131,625	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$663	\$549	\$411
Per Capita Expenses:	\$523	\$506	\$380
Operating Income (loss):	\$1,382,177	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	481.01%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$24,683,760	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,514	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnebago Village		
Unit Code:	101/055/32	County:	Winnebago
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,463,706		
Equalized Assessed Valuation:	\$52,165,958		
Population:	3,101		
Employees:			
Full Time:	11		
Part Time:	11		
Salaries Paid:	\$706,709		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$866,940	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$280	\$755	\$535
Revenues During FY 20:	\$2,233,388	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,472,315	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$720	\$932	\$750
Per Capita Expenditures:	\$475	\$882	\$717
Revenues over/under Expenditures:	\$761,073	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	110.58%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,628,013	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$525	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$616,216	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$957,418	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,861,084	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,213	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$2,345,198)	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	(\$756)	\$1,794	\$1,388
Revenues During FY 20:	\$1,424,622	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,036,482	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$459	\$549	\$411
Per Capita Expenses:	\$334	\$506	\$380
Operating Income (loss):	\$388,140	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	(141.96%)	394.51%	345.14%
Ending Retained Earnings for FY 20:	(\$1,471,361)	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	(\$474)	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnetka Village		
Unit Code:	016/610/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,053,642		
Equalized Assessed Valuation:	\$1,495,278,223		
Population:	12,214		
Employees:			
	Full Time:	153	
	Part Time:	11	
	Salaries Paid:	\$16,476,638	

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$27,960,131	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$2,289	\$755	\$535
Revenues During FY 20:	\$26,483,982	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$24,870,012	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,168	\$932	\$750
Per Capita Expenditures:	\$2,036	\$882	\$717
Revenues over/under Expenditures:	\$1,613,970	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	120.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$29,968,988	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$2,454	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,372,574	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$4,235,819)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$43,612,485	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,571	\$1,854	\$836
General Obligation Debt over EAV:	0.85%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$55,883,848	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,575	\$1,794	\$1,388
Revenues During FY 20:	\$29,876,434	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$23,511,968	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$2,446	\$549	\$411
Per Capita Expenses:	\$1,925	\$506	\$380
Operating Income (loss):	\$6,364,466	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	256.69%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$60,353,427	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,941	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Winslow Village
Unit Code:	089/060/32
County:	Stephenson
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,562,325
Equalized Assessed Valuation:	\$3,162,504
Population:	345
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	\$35,572

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$813,722	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,359	\$1,148	\$618
Revenues During FY 20:	\$218,271	\$323,415	\$142,083
Expenditures During FY 20:	\$238,769	\$292,504	\$125,294
Per Capita Revenues:	\$633	\$822	\$377
Per Capita Expenditures:	\$692	\$729	\$331
Revenues over/under Expenditures:	(\$20,498)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	332.21%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$793,224	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,299	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$626,847	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$166,377	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$50,196	\$424,313	\$27,154
Per Capita Debt:	\$145	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,311,094	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,800	\$2,568	\$1,178
Revenues During FY 20:	\$79,714	\$284,688	\$100,820
Expenditures During FY 20:	\$104,689	\$271,551	\$109,230
Per Capita Revenues:	\$231	\$749	\$268
Per Capita Expenses:	\$303	\$761	\$298
Operating Income (loss):	(\$24,975)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,228.51%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,286,119	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,728	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winthrop Harbor Village		
Unit Code:	049/210/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$8,532,422		
Equalized Assessed Valuation:	\$131,117,987		
Population:	6,742		
Employees:			
Full Time:	29		
Part Time:	80		
Salaries Paid:	\$2,922,924		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,346,615	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$200	\$755	\$535
Revenues During FY 20:	\$5,148,100	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,197,919	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$764	\$932	\$750
Per Capita Expenditures:	\$919	\$882	\$717
Revenues over/under Expenditures:	(\$1,049,819)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	5.07%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$314,003	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$47	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$288,065	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$25,938	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,136,838	\$14,887,139	\$3,078,846
Per Capita Debt:	\$317	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,184,265	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$324	\$1,794	\$1,388
Revenues During FY 20:	\$1,148,608	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,012,212	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$170	\$549	\$411
Per Capita Expenses:	\$150	\$506	\$380
Operating Income (loss):	\$136,396	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	229.27%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,320,661	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$344	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Witt City		
Unit Code:	068/100/30	County:	Montgomery
Fiscal Year End:	4/15/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,189,250		
Equalized Assessed Valuation:	\$4,820,818		
Population:	843		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$144,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$122,675	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$146	\$1,148	\$618
Revenues During FY 20:	\$369,129	\$323,415	\$142,083
Expenditures During FY 20:	\$389,090	\$292,504	\$125,294
Per Capita Revenues:	\$438	\$822	\$377
Per Capita Expenditures:	\$462	\$729	\$331
Revenues over/under Expenditures:	(\$19,961)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	26.40%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$102,714	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$122	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$180,553	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$118,606	\$424,313	\$27,154
Per Capita Debt:	\$141	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$923,065	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,095	\$2,568	\$1,178
Revenues During FY 20:	\$245,320	\$284,688	\$100,820
Expenditures During FY 20:	\$276,241	\$271,551	\$109,230
Per Capita Revenues:	\$291	\$749	\$268
Per Capita Expenses:	\$328	\$761	\$298
Operating Income (loss):	(\$30,921)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	322.96%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$892,144	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,058	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wonder Lake Village
Unit Code:	063/107/32
County:	Mchenry
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$31,946,000
Equalized Assessed Valuation:	\$88,421,910
Population:	3,971
Employees:	
Full Time:	4
Part Time:	31
Salaries Paid:	\$338,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,111,950	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$532	\$755	\$535
Revenues During FY 20:	\$1,607,920	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,322,038	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$405	\$932	\$750
Per Capita Expenditures:	\$333	\$882	\$717
Revenues over/under Expenditures:	\$285,882	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	181.37%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,397,832	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$604	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,222	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,274,507	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,376,882	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,102	\$1,854	\$836
General Obligation Debt over EAV:	1.91%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,698,206	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$679	\$1,794	\$1,388
Revenues During FY 20:	\$961,993	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$815,891	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$242	\$549	\$411
Per Capita Expenses:	\$205	\$506	\$380
Operating Income (loss):	\$146,102	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	348.61%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,844,308	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$716	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood Dale City
Unit Code:	022/140/30
County:	Dupage
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$39,567,751
Equalized Assessed Valuation:	\$591,661,527
Population:	13,770
Employees:	
Full Time:	94
Part Time:	38
Salaries Paid:	\$8,480,493

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,541,962	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$838	\$755	\$535
Revenues During FY 20:	\$17,233,770	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$18,480,009	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,252	\$932	\$750
Per Capita Expenditures:	\$1,342	\$882	\$717
Revenues over/under Expenditures:	(\$1,246,239)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	57.71%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$10,664,161	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$774	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,872,805	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$13,155,909)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$70,575,844	\$14,887,139	\$3,078,846
Per Capita Debt:	\$5,125	\$1,854	\$836
General Obligation Debt over EAV:	0.28%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$21,507,023	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,562	\$1,794	\$1,388
Revenues During FY 20:	\$9,348,557	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$9,637,614	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$679	\$549	\$411
Per Capita Expenses:	\$700	\$506	\$380
Operating Income (loss):	(\$289,057)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	217.56%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$20,967,966	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,523	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,176,176		
Equalized Assessed Valuation:	\$136,532,030		
Population:	10,051		
Employees:			
	Full Time:	72	
	Part Time:	55	
	Salaries Paid:	\$5,587,935	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,867,482	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$484	\$755	\$535
Revenues During FY 20:	\$12,934,881	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,459,186	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,287	\$932	\$750
Per Capita Expenditures:	\$1,240	\$882	\$717
Revenues over/under Expenditures:	\$475,695	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	51.52%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,418,860	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$639	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,297,032	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$15,273,067)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$7,599,685	\$14,887,139	\$3,078,846
Per Capita Debt:	\$756	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$22,107,929	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,200	\$1,794	\$1,388
Revenues During FY 20:	\$5,830,919	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,230,560	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$580	\$549	\$411
Per Capita Expenses:	\$520	\$506	\$380
Operating Income (loss):	\$600,359	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	428.91%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$22,434,599	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,232	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodhull Village		
Unit Code:	037/080/32	County:	Henry
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,990,510		
Equalized Assessed Valuation:	\$12,848,428		
Population:	779		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$266,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$400,559	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$514	\$1,148	\$618
Revenues During FY 20:	\$554,227	\$323,415	\$142,083
Expenditures During FY 20:	\$437,530	\$292,504	\$125,294
Per Capita Revenues:	\$711	\$822	\$377
Per Capita Expenditures:	\$562	\$729	\$331
Revenues over/under Expenditures:	\$116,697	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	110.57%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$483,756	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$621	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,821	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$397,935	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,872,950	\$424,313	\$27,154
Per Capita Debt:	\$4,972	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$792,495	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,017	\$2,568	\$1,178
Revenues During FY 20:	\$492,259	\$284,688	\$100,820
Expenditures During FY 20:	\$584,386	\$271,551	\$109,230
Per Capita Revenues:	\$632	\$749	\$268
Per Capita Expenses:	\$750	\$761	\$298
Operating Income (loss):	(\$92,127)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	136.45%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$797,368	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,024	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodland Village		
Unit Code:	038/115/32	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,750		
Equalized Assessed Valuation:	\$1,947,765		
Population:	324		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$29,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$221,721	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$684	\$1,148	\$618
Revenues During FY 20:	\$88,861	\$323,415	\$142,083
Expenditures During FY 20:	\$69,290	\$292,504	\$125,294
Per Capita Revenues:	\$274	\$822	\$377
Per Capita Expenditures:	\$214	\$729	\$331
Revenues over/under Expenditures:	\$19,571	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	328.03%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$227,292	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$702	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,855	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$170,437	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$10,386	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$32	\$2,568	\$1,178
Revenues During FY 20:	\$52,909	\$284,688	\$100,820
Expenditures During FY 20:	\$62,335	\$271,551	\$109,230
Per Capita Revenues:	\$163	\$749	\$268
Per Capita Expenses:	\$192	\$761	\$298
Operating Income (loss):	(\$9,426)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	24.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$14,960	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$46	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodlawn Village		
Unit Code:	041/050/32	County:	Jefferson
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,064		
Equalized Assessed Valuation:	\$4,343,546		
Population:	682		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$222,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$240,509)	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	(\$353)	\$1,148	\$618
Revenues During FY 20:	\$202,444	\$323,415	\$142,083
Expenditures During FY 20:	\$232,971	\$292,504	\$125,294
Per Capita Revenues:	\$297	\$822	\$377
Per Capita Expenditures:	\$342	\$729	\$331
Revenues over/under Expenditures:	(\$30,527)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	(129.70%)	295.03%	190.32%
Ending Fund Balance for FY 20:	(\$302,167)	\$450,961	\$229,000
Per Capita Ending Fund Balance:	(\$443)	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,295	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$340,462)	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,168,822	\$424,313	\$27,154
Per Capita Debt:	\$1,714	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,045,340	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,999	\$2,568	\$1,178
Revenues During FY 20:	\$663,779	\$284,688	\$100,820
Expenditures During FY 20:	\$721,555	\$271,551	\$109,230
Per Capita Revenues:	\$973	\$749	\$268
Per Capita Expenses:	\$1,058	\$761	\$298
Operating Income (loss):	(\$57,776)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	279.77%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,018,695	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,960	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village		
Unit Code:	022/145/32	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,460,601		
Equalized Assessed Valuation:	\$1,348,317,889		
Population:	32,971		
Employees:			
	Full Time:	121	
	Part Time:	8	
	Salaries Paid:	\$11,955,322	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$24,718,920	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$750	\$596	\$540
Revenues During FY 20:	\$23,976,445	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$23,649,098	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$727	\$1,193	\$1,190
Per Capita Expenditures:	\$717	\$1,138	\$1,113
Revenues over/under Expenditures:	\$327,347	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	105.91%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$25,046,267	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$760	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,988,162	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	\$5,936,204	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$65,351,805	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,982	\$2,700	\$1,962
General Obligation Debt over EAV:	1.26%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$18,072,521	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$548	\$1,532	\$1,269
Revenues During FY 20:	\$10,461,757	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$8,856,235	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$317	\$492	\$359
Per Capita Expenses:	\$269	\$433	\$334
Operating Income (loss):	\$1,605,522	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	239.44%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$21,205,726	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$643	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodson Village		
Unit Code:	069/055/32	County:	Morgan
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$534,295		
Equalized Assessed Valuation:	\$5,544,306		
Population:	512		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$87,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$289,593	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$566	\$1,148	\$618
Revenues During FY 20:	\$204,612	\$323,415	\$142,083
Expenditures During FY 20:	\$211,714	\$292,504	\$125,294
Per Capita Revenues:	\$400	\$822	\$377
Per Capita Expenditures:	\$414	\$729	\$331
Revenues over/under Expenditures:	(\$7,102)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	133.43%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$282,491	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$552	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,319	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$286,623	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$442,883	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$865	\$2,568	\$1,178
Revenues During FY 20:	\$82,180	\$284,688	\$100,820
Expenditures During FY 20:	\$105,367	\$271,551	\$109,230
Per Capita Revenues:	\$161	\$749	\$268
Per Capita Expenses:	\$206	\$761	\$298
Operating Income (loss):	(\$23,187)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	398.32%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$419,696	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$820	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$35,971,700		
Equalized Assessed Valuation:	\$466,735,000		
Population:	25,286		
Employees:			
Full Time:		145	
Part Time:		150	
Salaries Paid:		\$11,620,466	

Blended Component Units

Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,512,394	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$376	\$596	\$540
Revenues During FY 20:	\$22,836,003	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$19,856,503	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$903	\$1,193	\$1,190
Per Capita Expenditures:	\$785	\$1,138	\$1,113
Revenues over/under Expenditures:	\$2,979,500	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	63.57%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$12,622,082	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$499	\$648	\$601

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,006,555	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$14,020,890)	(\$96,103,116)	(\$45,570,943)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$9,626,525	\$143,864,744	\$80,183,022
Per Capita Debt:	\$381	\$2,700	\$1,962
General Obligation Debt over EAV:	0.00%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$36,417,943	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,440	\$1,532	\$1,269
Revenues During FY 20:	\$3,020,203	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$4,745,891	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$119	\$492	\$359
Per Capita Expenses:	\$188	\$433	\$334
Operating Income (loss):	(\$1,725,688)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	721.15%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$34,225,166	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,354	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worden Village		
Unit Code:	057/135/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,077,100		
Equalized Assessed Valuation:	\$14,470,815		
Population:	1,044		
Employees:			
Full Time:		4	
Part Time:		3	
Salaries Paid:	\$249,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$232,564	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$223	\$755	\$535
Revenues During FY 20:	\$608,394	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$561,809	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$583	\$932	\$750
Per Capita Expenditures:	\$538	\$882	\$717
Revenues over/under Expenditures:	\$46,585	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	49.69%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$279,149	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$267	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,020	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$219,129	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$647,008	\$14,887,139	\$3,078,846
Per Capita Debt:	\$620	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$680,862	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$652	\$1,794	\$1,388
Revenues During FY 20:	\$295,433	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$353,633	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$283	\$549	\$411
Per Capita Expenses:	\$339	\$506	\$380
Operating Income (loss):	(\$58,200)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	176.08%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$622,662	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$596	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worth Village
Unit Code:	016/615/32
County:	Cook
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$12,826,861
Equalized Assessed Valuation:	\$155,093,264
Population:	10,845
Employees:	
Full Time:	44
Part Time:	32
Salaries Paid:	\$4,302,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,279,138	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$210	\$755	\$535
Revenues During FY 20:	\$9,515,547	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,051,043	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$877	\$932	\$750
Per Capita Expenditures:	\$927	\$882	\$717
Revenues over/under Expenditures:	(\$535,496)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	17.35%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,743,642	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$161	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$514,821	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$35,319,254)	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$52,956,076	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,883	\$1,854	\$836
General Obligation Debt over EAV:	0.08%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,549,499	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$512	\$1,794	\$1,388
Revenues During FY 20:	\$2,929,061	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,669,227	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$270	\$549	\$411
Per Capita Expenses:	\$246	\$506	\$380
Operating Income (loss):	\$259,834	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	217.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,809,333	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$536	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wyanet Village		
Unit Code:	006/120/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,896		
Equalized Assessed Valuation:	\$8,401,773		
Population:	923		
Employees:			
Full Time:		3	
Part Time:		9	
Salaries Paid:		\$86,694	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$442,357	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$479	\$1,148	\$618
Revenues During FY 20:	\$413,765	\$323,415	\$142,083
Expenditures During FY 20:	\$275,497	\$292,504	\$125,294
Per Capita Revenues:	\$448	\$822	\$377
Per Capita Expenditures:	\$298	\$729	\$331
Revenues over/under Expenditures:	\$138,268	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	189.34%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$521,621	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$565	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$392,190	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$129,430	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$495,263	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$537	\$2,568	\$1,178
Revenues During FY 20:	\$354,408	\$284,688	\$100,820
Expenditures During FY 20:	\$265,428	\$271,551	\$109,230
Per Capita Revenues:	\$384	\$749	\$268
Per Capita Expenses:	\$288	\$761	\$298
Operating Income (loss):	\$88,980	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	479.37%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,272,377	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,379	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wyoming City		
Unit Code:	087/025/30	County:	Stark
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,338,340		
Equalized Assessed Valuation:	\$10,802,960		
Population:	1,273		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$290,701		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$775,660	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$609	\$755	\$535
Revenues During FY 20:	\$791,148	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$865,422	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$621	\$932	\$750
Per Capita Expenditures:	\$680	\$882	\$717
Revenues over/under Expenditures:	(\$74,274)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	93.41%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$808,350	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$635	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$343,844	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$464,506	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,460,964	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,933	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,843,260	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,019	\$1,794	\$1,388
Revenues During FY 20:	\$513,370	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$738,769	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$403	\$549	\$411
Per Capita Expenses:	\$580	\$506	\$380
Operating Income (loss):	(\$225,399)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	489.71%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,617,861	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,842	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Xenia Village		
Unit Code:	013/035/32	County:	Clay
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,250,000		
Equalized Assessed Valuation:	\$2,565,088		
Population:	391		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$162,408		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$3,585)	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	(\$9)	\$1,148	\$618
Revenues During FY 20:	\$296,237	\$323,415	\$142,083
Expenditures During FY 20:	\$288,742	\$292,504	\$125,294
Per Capita Revenues:	\$758	\$822	\$377
Per Capita Expenditures:	\$738	\$729	\$331
Revenues over/under Expenditures:	\$7,495	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1.53%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$4,410	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$11	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,525	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$16,115)	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$23,666	\$424,313	\$27,154
Per Capita Debt:	\$61	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$484,535	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,239	\$2,568	\$1,178
Revenues During FY 20:	\$295,576	\$284,688	\$100,820
Expenditures During FY 20:	\$146,671	\$271,551	\$109,230
Per Capita Revenues:	\$756	\$749	\$268
Per Capita Expenses:	\$375	\$761	\$298
Operating Income (loss):	\$148,905	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	431.54%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$632,940	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,619	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Yale Village		
Unit Code:	040/040/32	County:	Jasper
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,358		
Equalized Assessed Valuation:	\$2		
Population:	95		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$286,358	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$3,014	\$1,148	\$618
Revenues During FY 20:	\$46,005	\$323,415	\$142,083
Expenditures During FY 20:	\$18,690	\$292,504	\$125,294
Per Capita Revenues:	\$484	\$822	\$377
Per Capita Expenditures:	\$197	\$729	\$331
Revenues over/under Expenditures:	\$27,315	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,678.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$313,673	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$3,302	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Yates City Village		
Unit Code:	048/075/32	County:	Knox
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,024,100		
Equalized Assessed Valuation:	\$7,644,471		
Population:	739		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$159,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$498,479	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$675	\$1,148	\$618
Revenues During FY 20:	\$256,062	\$323,415	\$142,083
Expenditures During FY 20:	\$228,968	\$292,504	\$125,294
Per Capita Revenues:	\$346	\$822	\$377
Per Capita Expenditures:	\$310	\$729	\$331
Revenues over/under Expenditures:	\$27,094	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	229.54%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$525,573	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$711	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193,015	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$332,558	\$20,341	\$111,977

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$719,196	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$973	\$2,568	\$1,178
Revenues During FY 20:	\$266,537	\$284,688	\$100,820
Expenditures During FY 20:	\$320,208	\$271,551	\$109,230
Per Capita Revenues:	\$361	\$749	\$268
Per Capita Expenses:	\$433	\$761	\$298
Operating Income (loss):	(\$53,671)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	207.84%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$665,525	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$901	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Zeigler City		
Unit Code:	028/075/30	County:	Franklin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,993,000		
Equalized Assessed Valuation:	\$6,799,476		
Population:	1,800		
Employees:			
Full Time:	10		
Part Time:	39		
Salaries Paid:	\$387,423		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$94,834)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$53)	\$755	\$535
Revenues During FY 20:	\$1,330,684	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,281,600	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$739	\$932	\$750
Per Capita Expenditures:	\$712	\$882	\$717
Revenues over/under Expenditures:	\$49,084	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	54.16%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$694,105	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$386	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,290	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$385,815	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$90,374	\$14,887,139	\$3,078,846
Per Capita Debt:	\$50	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,605,894	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,448	\$1,794	\$1,388
Revenues During FY 20:	\$466,942	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$506,900	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$259	\$549	\$411
Per Capita Expenses:	\$282	\$506	\$380
Operating Income (loss):	(\$39,958)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	375.34%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,902,581	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,057	\$1,837	\$1,416